

Harrogate District Foodbank – charity number: 1157599

Year ended 30th June 2023

Trustees Annual Report
and
Financial Statements

Harrogate District Foodbank – charity number: 1157599

Year ended 30th June 2023

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Year ended 30th June 2023

Legal and administrative information

Charity registration number: 1157599

Charitable Incorporated Organisation

Trustees:

David Wynn James – Chairman

(resigned 31/12/2023)

Andrew Michael Cussons – Chairman

appointed from 1/1/2024

Linda Macrow

Andrew Maxwell-Wood

Alistair Pollard - appointed 9/9/2022

Safeguarding officers

Stuart Singleton

June Scott

The Governing document

CIO foundation

Principal office:

Life Destiny Church
93b High Street
Harrogate
HG5 7LH

Independent examiner:

Calculus Accountants and Tax Advisers Ltd
5 Priory Road
Loughton
Essex
IG10 1AF

Bankers:

Virgin Money
21 James Street
Harrogate
HG1 1QU

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Harrogate District Foodbank

Trustees Report

The Trustees present their annual report together with the financial statement of the charity for the year ended 30 June 2023

Our Aims and Objectives

The charity was registered as a charitable incorporated organisation on 25th June 2014 to prevent or relieve poverty in Harrogate and District particularly, though not exclusively, by providing emergency food supplies to needy individuals and other charities and organisations in the area.

The trustees in their operations have given due regard to the Charity Commissions guidance on public benefit and the services it provides are available for all local residents in need.

Our Staff and volunteers

Dawn Cussons - Employed Project Manager

John Bentley - Employed Warehouse Manager

Gillian Hudson - Team Leader for the Harrogate Distribution Centre (Tuesday)

Kirsty Stuart (term times) / Gillian Hudson (holiday times) - Team Leader for the Harrogate Distribution Centre (Friday)

Linda Macrow - Team Leader for the Starbeck Distribution Centre

Sandra Jackson - Team Leader for the Knaresborough Distribution Centre

Harrogate District Foodbank have been given a grant by Trussell Trust to employ a worker from Citizens Advice, who attends distribution centre opening times and deals with enquiries relating to benefits, residential issues and so on.

Structure governance and management /Our Organisation

The Harrogate District Foodbank is part of the Trussell Trust network of Foodbanks.

The Charity is administered by a board of Trustees that would normally meet at least four times a year. New Trustees are appointed via a discussion amongst existing trustees about eligible individuals who are usually existing volunteers in the distribution centres or the warehouse. They are approached and asked to serve for a trial period of 6 months after which their continuation as a trustee is reviewed by the existing trustees. Usually, the individual is then invited to join the trustees permanently.

During the year in person trustee meetings have resumed. Wynn James has resigned as Trustee and chairman since the year end having been replaced by Andrew Cussons.

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Sub-committees assist with the running of the foodbank, and these are made up of Dawn Cussons the project manager, John Bentley the warehouse manager and the four team leaders, Dawn Cussons, Gillian Hudson, Linda Macrow, Kirsty Singleton and Sandra Jackson. Dawn Pearson, Kirsty Stuart and Gillian Hudson are responsible for the running of the Foodbank distribution centre in Mowbray Church on the two days a week when it is open. Sandra Jackson is the team leader for the Foodbank distribution centre in Holy Trinity Church, Knaresborough which is open for one day a week, and Linda Macrow is the team leader for the distribution centre in Starbeck, also open for one day a week. Kirsty Singleton is also a substitute team leader who covers holidays and sickness absences when needed.

Achievements and performance

There are three distribution centres in which Foodbank clients are invited into the different buildings where they can sit down with a volunteer, have a cup of tea and be signposted to other organisations and charities that could help them with their particular needs such as Citizens Advice.

E-referrals and the delivery of food parcels have continued since covid.

We continue to use the warehouse which is situated in property owned by Horizon Life Training on the outskirts of Harrogate in a village called Killinghall.

The Foodbank distribution centres open at the following times:

Mowbray Church - Tuesdays and Fridays between 10.30am and 12.30pm

Knaresborough - Wednesdays between 10.30am and 12.30pm

Starbeck – Thursdays between 10.30am and 12.30pm

For a client to receive a food parcel they have to obtain a voucher from a frontline professional, such as a social worker, a head teacher, Citizen's advice etc. Most clients are now given E-vouchers from the frontline professionals who have been trained in how to issue the E-vouchers. The vouchers are exchanged for 3 days' worth of food. The client is entitled to three vouchers every six months, although due to the cost-of-living crisis we do overlook these guidelines.

Food is occasionally purchased by the Foodbank but normally most food is donated by members of the public, schools, churches, and businesses. Once a year Tesco Supermarkets permit all Trussell Trust Foodbanks to hold a food collection day in their stores. In addition, there are other supermarkets that have permanent collection points where customers can leave food which is then collected by our warehouse manager.

Collected and donated food is then stored in our warehouse where it is graded by "best before" dates until it is needed in the distribution centres.

Harrogate District Foodbank first opened its doors ten years ago and used Mowbray Community Church as its first distribution centre. The church has not charged rent for the use of their building. A second distribution centre in Holy Trinity Church, Knaresborough and since April 2021 a distribution centre has been opened in Life Destiny Church, Starbeck. All three properties have so far been

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provided to us rent free. In view of the increase in the price of gas as electricity, Harrogate District Foodbank trustees took the decision to give all three distribution centres a gift of £2,000 each to cover heating and lighting costs which was covered by a grant from Trussell Trust.

During the lifetime of Harrogate District Foodbank, the total amount of food collected or donated has been 289756.2Kg and the total amount of food distributed has been 286156.9Kg

In the current year 43699.5Kg has been collected or donated and 44625.1Kg has been distributed.

During this financial year the Harrogate District Foodbank has provided food for 3,437 people.

Of this total 2,326 were adults and 1,111 were children. Since opening ten years ago the Foodbank has fed 23,608 people. Of this 15,374 are adults and 8,234 are children.

Below is a copy of a report provided by The Trussell Trust about our own Harrogate District clients – where they live, what family group they are in and who referred them to a Foodbank.

The 3 top locations were High Harrogate (389 people fed), Harrogate Fairfax (488) and Harrogate New Park (404) with 11% or 12% of the total number of people fed.

Next with between 5% and 7% of the total were Knaresborough Castle (226) people fed), Harrogate Central (225), Harrogate Bilton Woodfield(238), Harrogate Starbeck (259) and Knaresborough Scriven Park (122).

Then came “No-Fixed Abode” (21) people fed), Harrogate Coppice Valley (119), Harrogate Kingsley (117), Harrogate Bilton Grange (100), Knaresborough Eastfield (95), Harrogate Valley Gardens (64), Harrogate Hookstone (135), Harrogate Saltergate (36), Killinghall & Hampsthwaite (87).

390 people living outside the Harrogate, Knaresborough, Killinghall, Starbeck areas were fed.

Just over half our client vouchers were for singletons, another 13% were single parents, and 13.79% a family.

vouchers were for “Low Income”, with 9% for “Benefit Delays, and 8% for “Sickness”.

The most prolific referral agency was the Life Destiny Church (17% of total), followed by Harrogate Homeless Project (10%). The other 70 agencies referred less than 5% of the total vouchers each.

We have relied on 70 volunteers to assist our work during the year.

Financial review (including reserves policy)

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) issued by the Charity Commission for England and Wales in July 2014.

The Statement of Financial Activities shows incoming resources of £ 157,135, and resources expended of £ 101,895. Reserves were carried forward of £ 171,199 (2022: £115,429) of which £12,543 had restrictions placed on them. The principal funding sources are donations from individuals.

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The Harrogate District Foodbank trustees have a reserves policy of at least 6 months of operating expenditure and any costs involved if the charity had to be wound up, including payment of redundancies, rent etc. Reserves exceed this amount and have been allowed to accumulate to ensure food can be purchased and people helped if donations are reduced or help is required by other foodbanks.

Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the [Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied with the financial position of the charity.

Approved by the Trustees on April 2024 and signed on their behalf by

Andrew Cussons
Andrew Cussons (Apr 11, 2024 17:59 GMT+1)

11/04/24

.....
Andrew Michael Cussons

Harrogate District Foodbank – charity number: 1157599

Year ended 30th June 2023

Independent Examiner's Report to the Trustees of Harrogate District Foodbank

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30th June 2023 which are set out on pages 8 to 15.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

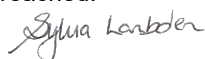
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sylvia Lambden FCCA

Chartered Association of Certified Accountants

Calculus Accountants and Tax Advisers Limited
Accountants
5 Priory Road
Loughton Essex IG10 1AF

The date upon which my opinion is expressed is:

11/04/24

April 2024

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Statement of Financial Activities

	notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
		£	£	£	£
Income					
Income and endowments from:					
Donations and legacies	2	98,887	-	98887	53220
Charitable activities		-	-	-	-
Other trading activities		-	-	-	-
Grants	3	4318	53277	57595	-
Other	4	653	-	653	-
		<u>103858</u>	<u>53277</u>	<u>157135</u>	<u>53220</u>
Expenditure					
Expenditure on:					
Raising funds		-	-	-	-
Charitable expenditure		60631	40734	101365	35547
Other		-	-	-	-
Total		<u>60631</u>	<u>40734</u>	<u>101365</u>	<u>35547</u>
Net income/(expenditure)		43227	12543	55770	17673
Transfers between funds					
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds for year		<u>43227</u>	<u>12543</u>	<u>55770</u>	<u>17673</u>
Funds brought forward 1st July 2022	11	115429	0	115429	97756
Funds carried forward 30th June 2023	11	<u>158656</u>	<u>12543</u>	<u>171199</u>	<u>115429</u>

The notes on pages 10 -15 form part of these financial statements.

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Balance Sheet

	notes	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Fixed assets					
Tangible assets	8	13176	-	13176	5485
Total fixed assets		13176	-	13176	5485
Current assets					
Cash at bank and in hand		146,561	12543	159,104	109,580
Debtors	9	1,060	-	1,060	1054
Total current assets		147,621	12,543	160,164	110,634
Creditors: amounts falling due within one year	10	2141	-	2141	690
Net current assets/(liabilities)		145,480	12,543	158,023	109,944
Total assets less current liabilities		158,656	12,543	171,199	115,429
Funds of the Charity	11	158,656	12,543	171,199	115,429

The financial statements on pages 8 to 15 were approved by the Trustees on and signed on their behalf by:

Linda Macrow
Linda Macrow (Apr 11, 2024 18:24 GMT+1)

11/04/24

Linda Macrow
Trustee

Date: April 2024

Harrogate District Foodbank – charity number : 1157599

Year ended 30th June 2023

Notes to the financial statements

1 Accounting policies

Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice to applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities and Republic of Ireland issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of accounts in accordance with the Financial Reporting Standard applicable in the UK Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

Preparation of a cash flow statement

The charity has taken the exemption provided in Update Bulletin 1 updating Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) allowing small charities not to prepare a cash flow statement.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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Notes to the financial statements

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25% straight line
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Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

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Notes to the financial statements

2 Donations and Legacies	2023	2022
	£	£
Donations and gifts	90083	49,545
Gift aid reclaimed	8804	3,675
	<u>£98,887</u>	<u>£53,220</u>

3 Grants	Unrestricted	Restricted		2023	2022
	£	£		Total	
				£	£
Trussell Trust	4318	42117	3a	42117	-
Trussell Trust	-	5000	3b	5000	-
North Yorkshire Council	-	4160	3c	4160	-
The Liz and Terry Bramall Foundation	-	2000	3d	2000	-
	<u>£4,318</u>	<u>£53,277</u>		<u>£57,595</u>	<u>-</u>

3a Trussell Trust

Grant to provide a Citizens Advice worker to provide advice and assistance clients in need.

3b Trussell Trust

Grant to help with increased energy running costs incurred by the charity in the warehouses.

3c North Yorkshire Council

Two grants to provide fleeces to keep volunteers warm while on duty and to provide blankets and other aids to keep clients warm.

3d The Liz and Terry Bramall Trust

Grant provided to purchase blankets and hot water bottle for the vulnerable and elderly in Harrogate.

4 Other income	2023	2022
	£	£
cashback from bank	4	-
Employment allowance claim	649	-
	<u>653</u>	<u>-</u>

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Notes to the financial statements

5 Analysis of resources expended

	2023 £				2022 £		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
	£	£	£		£	£	£
Direct Charitable Expenditure:							
Fees and subscriptions	465	-	465		395	-	395
Bookkeeping and payroll costs	4924	-	4924		1898	-	1898
Foodbank stock	7954	1776	9730		4494	-	4494
Volunteers expenses	2349	1830	4180		1416		1416
Insurance	1621	-	1621		727	-	727
Printing, postage & stationery	313	-	313		296	-	296
Rent & rates	4,097	-	4,097		3,999	-	3,999
Small equipment	535	-	535		224	-	224
Repairs & maintenance	34	-	34		400	-	400
Sundry	240	540	780		577	-	577
Telephone & mobile costs	426	-	426		334	-	334
Travel expenses	2,867	-	2,867		2,508	-	2,508
Training costs	409	-	409				
Grants	2,000	36,588	38,588	5a			
Salaries	21,765	-	21,765	6	14,828	-	14,828
Pensions	622	-	622		0	-	0
Depreciation	5974	-	5974		2558	-	2558
Anniversary and volunteer events	3348	-	3348			-	
Trustees meeting expenses	-	-	-	5b	293	-	293
Independent examination	690	-	690	5b	600	-	600
Total	£60,631	£40,733	£101,365		£35,547	-	£35,547
5 a Grants	£	£	£		£	£	£
Energy costs for host centres	2000	5000	7000		-	-	-
Citizens advice	0	£31,588	£31,588		-	-	-
	£2,000	£36,588	£38,588		-	-	-
5 b Governance costs			£				£
Independent examination			690				600
Trustee meeting costs			-				293
			690				893

Harrogate District Foodbank – charity number : 1157599**Year ended 30th June 2023****Notes to the financial statements****6 Staff costs and employee benefits**

	2023	2022
	£	£
Wages and salaries	21,116	14,490
Social security costs	649	0
Pension cost	622	154
Payroll processing fee	559	544
	<u>£22,946</u>	<u>£15,188</u>

During the year, the Charity had 2 employees (2022: 2), and no-one was paid over £60,000.

7 Trustees

No remuneration was provided to Trustees. Trustees were reimbursed for expenses incurred on behalf of the charity.

8 Tangible fixed assets	Vehicle	Equipment	Total
Cost			
	£	£	£
At 1 July 2022	-	10769	10769
Additions	10000	3666	13666
At 30 June 2023	<u>£10,000</u>	<u>£14,435</u>	<u>£24,435</u>
Depreciation			
At 1 July 2022	-	5285	5285
Charge for the year	2500	3474	5974
At 30 June 2023	<u>£2,500</u>	<u>£8,759</u>	<u>£11,259</u>
Net Book Value at 30 June 2023	<u>£7,500</u>	<u>£5,676</u>	<u>£13,176</u>
Net Book Value at 30 June 2022	<u>-</u>	<u>£5,484</u>	<u>£5,484</u>

9 Debtors

	2023	2022
	£	£
Prepayments	<u>1060</u>	<u>1,054</u>

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Notes to the financial statements

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>2141</u>	<u>690</u>

11 Funds

11 a Current year

	At 1 July 2022	Incoming	Outgoing	At 30 June 2023
	£	£	£	£
Unrestricted funds				
General	<u>115429</u>	<u>103858</u>	<u>60631</u>	<u>158656</u>

Restricted funds

Trussell Trust	-	42117	31588	10529
Trussell Trust	-	5000	5000	-
North Yorkshire Council	-	4160	3606	554
The Liz and Terry Bramall Foundation	-	2000	540	1460
	-	<u>53277</u>	<u>40733.86</u>	<u>12543</u>
Total Funds	-	<u>£157,135</u>	<u>£101,365</u>	<u>£171,199</u>

11 b Prior year

	At 1 July 2021	Incoming	Outgoing	At 30 June 2022
	-	-	-	-
Restricted funds				
General	<u>97756</u>	<u>53220</u>	<u>35547</u>	<u>115429</u>
Total Funds	<u>£97,756</u>	<u>£53,220</u>	<u>£35,547</u>	<u>£115,429</u>

12. Related party items

Andrew Cussons is married to the Foodbank manager Dawn Cussons but does not take part in any discussions relating to remuneration paid or benefits accrued to her.